

Exhibit 2



February 28, 2024

VIA EMAIL

Michelle A. Parfitt
Ashcraft & Gerel, LLP
1825 K Street NW, Suite 700
Washington, D.C. 20006
(202) 335-2600
mparfitt@ashcraftlaw.com

Re: Case No. 16-md-2738 (MAS) (RLS)

Dear Ms. Parfitt:

This letter identifies issues for discussion during our meet and confer on the subpoena you issued on or about February 15, 2024 to PricewaterhouseCoopers LLP ("PwC"). Defendants Johnson & Johnson and LLT Management LLC (collectively, "J&J") plan to file a motion to quash the PwC subpoena and for a protective order on the basis that responsive communications and documents are protected work product and subject to the attorney-client or other privileges, and that documents subject to the subpoena are not relevant to the above-referenced action. As a result, any requirement for PwC to search for and identify responsive documents would impose an undue burden and expense, not only on PwC, but also on J&J, and for no viable purpose.

As you know, the PwC subpoena seeks "communications between J&J, its internal and external advisors and PwC" regarding J&J's "contingent liability for J&J's talcum powder products," including "the process for removing said talc liability from its balance sheet (or consolidated balance sheet)." PwC Subpoena Schedule A at 4. All of these communications are protected from disclosure. There are no independent theories of relevance that can support disclosure of any responsive, non-protected, non-privileged information. Without waiving additional objections applicable to the PwC subpoena, J&J objects to the subpoena on these grounds and on the basis of undue burden and expense.

During our scheduled meet and confer discussion, we are prepared to consider any articulation of relevance the Plaintiffs Steering Committee might be able to identify, as well as any explanation the PSC is able to provide for how the documents it has sought could be discoverable and not subject to work product or privilege protection.

We look forward to our discussion later today.

Sincerely,



Steve Brody
Counsel for Defendants Johnson & Johnson
and LLT Management LLC

cc: Susan Sharko, Esquire